STATE OF MICHIGAN

COURT OF APPEALS

OAKHILL L.P., INC.,

Plaintiff-Appellee/Cross-Appellant,

v

TOWNSHIP OF SHELBY,

Defendant-Appellant/Cross-Appellee.

UNPUBLISHED
July 15, 2010

No. 291238
Tax Tribunal
LC No. 00-294142

OAKHILL II,

Plaintiff-Appellee/Cross-Appellant,

v

TOWNSHIP OF SHELBY,

Defendant-Appellant/Cross-Appellee.

No. 291239
Tax Tribunal
LC No. 00-294145

Before: O'CONNELL, P.J., and METER and OWENS, JJ.

PER CURIAM.

In docket number 291238, respondent, Shelby Township ("the township"), appeals by leave granted from an order granting petitioner Oakhill L.P., Inc.'s, motion for rehearing or reconsideration of an order partially dismissing its tax appeal. *Oakhill LP, Inc v Shelby Township*, unpublished order of the Court of Appeals, entered July 21, 2009 (Docket No. 291238). In docket number 291239, the township appeals by leave granted from the same order, which also granted petitioner Oakhill II's motion for rehearing or reconsideration of the order partially dismissing its appeal. *Oakhill II v Shelby Township*, unpublished order of the Court of Appeals, entered July 21, 2009 (Docket No. 291239). Oakhill L.P., Inc. and Oakhill II (collectively, "the taxpayers") cross-appeal from the same order. We affirm.

The township argues that the Tax Tribunal erred in granting the taxpayers' motions for reconsideration. We disagree.

Summary disposition decisions are reviewed de novo. *Willett v Waterford Charter Twp*, 271 Mich App 38, 45; 718 NW2d 386 (2006). Statutory interpretation is a question of law, reviewed de novo. *McManamon v Redford Charter Twp*, 273 Mich App 131, 134; 730 NW2d 757 (2006).

"[W]e generally defer to the Tax Tribunal's interpretations of the statutes it administers and enforces." *Schultz v Denton Twp*, 252 Mich App 528, 529; 652 NW2d 692 (2002). Statutory interpretation gives effect to legislative intent. *McManamon*, 273 Mich App at 135. This Court gives the words of a statute their plain and ordinary meanings, and does not interpret a statute in a way that renders any statutory language surplusage or nugatory. *Id.* at 135-136. "[A] construction which best accomplishes the statute's purpose is favored." *Netter v Bowman*, 272 Mich App 289, 300; 725 NW2d 353, 359 (2006). "A statute must be read in its entirety and the meaning given to one section arrived at after due consideration of other sections so as to produce, if possible, an harmonious and consistent enactment as a whole." *State Treasurer v Wilson*, 423 Mich 138, 145; 377 NW2d 703 (1985).

The taxpayers argue that the township's failure to comply with the notice requirements of § 24c of the general property tax act[1] (GPTA) invalidates the assessment in this case. We disagree. Section 24c provides in relevant part:

> (1) The assessor shall give to each owner . . . a notice by first-class mail of an increase in the tentative state equalized valuation or the tentative taxable value for the year. . . . The notice shall also specify the time and place of the meeting of the board of review.
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> * * *
>
> (4) The assessment notice shall be addressed to the owner according to the records of the assessor and mailed not less than 10 days before the meeting of the board of review. *The failure to send or receive an assessment notice does not invalidate an assessment roll or an assessment on that property*. [MCL 211.24c, emphasis added.]

We hold that, although the Township was required to mail the 2001 revised notice of assessments not less than 10 days before the meeting of the board of review, its failure to do so cannot be grounds to invalidate the assessment under § 24c.[2]

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[1] MCL 211.1 *et seq.*

[2] Although the taxpayers cite cases in support of their position, we find them inapplicable, as they were decided before the statute underwent a significant amendment that added the words "send or" to § 24c(4). See *Meister v Cherry Grove Twp*, unpublished opinion per curiam of the (continued…)

Despite this, the increase was invalid. The assessor only has the power to change an assessment before the first Monday in March.[3] It is not contested that in this case the revised assessment was made on March 12, 2001—after this deadline. After the first Monday in March, "an assessment may be changed only pursuant to the action of a local board of review or upon appeal to the Tax Tribunal." OAG 1981, No 6007, p 450 (November 18, 1981), citing MCL 211.30. Section 30 of the GPTA only allows the board of review to make such changes "if the person who is assessed for the altered valuation . . . is promptly notified and granted an opportunity to file objections to the change at the meeting or at a subsequent meeting." MCL 211.30(4).

Here, the taxpayers were not promptly notified of the change in valuation of the assessment of the property. Section 30 does not contain a provision like that found in § 24c that "saves" an assessment from invalidation due to statutory noncompliance. Because the plain language of § 30 makes the validity of a revised assessment conditional on "prompt[] notifi[cation]" and "an opportunity to file objections," we hold that the Tax Tribunal did not err in finding the revised 2001 assessment invalid, and in holding that the 2002 taxable value of the subject property is to be calculated using the value found on the initial 2001 assessment, not on the later, invalid assessment.

This holding resolves the sole issue on which we granted leave to appeal. It also renders moot the taxpayers' cross-appeal. We are not obliged to decide moot questions, even when preserved. *Driver v Cardiovascular Clinical Assoc, PC*, __ Mich App __; __ NW2d __; 2010 WL 711630.

Affirmed. Taxpayers, being the prevailing parties, may tax costs pursuant to MCR 7.219.

/s/ Peter D. O'Connell
/s/ Patrick M. Meter
/s/ Donald S. Owens

(…continued)

Court of Appeals, decided June 6, 1997 (Docket No. 190800).

[3] MCL 211.24(1).